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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
 Date: 9/25/04 Name: Anthony P. Curtis, Ph.D., 46,193 Signature: APC

BRINKS
HOFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kiyoshi Sato

Appln. No.: 10/795,786

Filed: March 8, 2004

For: Magnetic Head Including a Gap-Depth Defining Layer on Protruding Layer and Method for Manufacturing the Same

Attorney Docket No: 9281/4774

Examiner: Not yet assigned

Art Unit: 2652

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal Cover Letter (1p. Filed in Dup.); Submission of Substitute Declaration and Power of Attorney (1p.); Executed Substitute Declaration and Power of Attorney (4pp.)
 Return Receipt Postcard

Fee calculation:

No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$ ____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$ ____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$9=			x \$18=
Indep.		Minus			x 43=			x \$86=
First Presentation of Multiple Dep. Claim					+\$145=			+\$290=
					Total	\$	Total	\$

Fee payment:

A check in the amount of \$ ____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ ____ . A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$ ____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)

9/25/04

Date

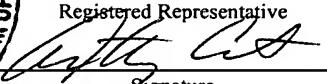
I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:
Commissioner for Patents, P.O. Box 1450, Alexandria, VA
22313-1450

on 9/28/04
Date of Deposit



Anthony P. Curtis, Ph.D. 46,193

Name of applicant, assignee or
Registered Representative


Signature

9/28/04
Date of Signature

Our File No. 9281/4774

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato)
Serial No. 10/795,786)
Filing Date: March 8, 2004)
For MAGNETIC HEAD INCLUDING A)
GAP-DEPTH DEFINING LAYER ON)
PROTRUDING LAYER AND)
METHOD FOR MANUFACTURING)
THE SAME)

SUBMISSION OF SUBSTITUTE DECLARATION AND POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313

Dear Sir:

Transmitted herewith is a Substitute Declaration and Power of Attorney for the above-named U.S. application.

Respectfully submitted,



Anthony P. Curtis, Ph.D.
Registration No. 46,193
Agent for Applicant

BRINKS HOFER GILSON & LIONE
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